

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Functional and General				
		Unrealized Estimated Income	\$7,642,469.44	
		TPEG Loans not transferred	-\$47,617.97	
		TPEG Grants not transferred	-\$432,363.38	
		Skiles not transferred	\$0.00	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$31,656,307.49	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$159,703.71	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$2,128,882.58	
1310		Accounts Receivable-Students	\$29,346.85	
1320		Travel Advances-Receivable	\$55,973.94	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivable	-\$25,281.00	
1405		Inventory-Consumable Supplies	\$64,200.05	
1500		Prepaid Expenses	\$45,629.42	
1800		Due from Other State Agencies	\$0.00	
1920		Due from Designated	\$0.00	
		Total Assets	<u>\$43,447,692.13</u>	
2100		Accounts Payable		\$319,776.90
2101		Accounts Payable-Year End		\$0.00
2195		Other Payables		\$194,062.28
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$1,078,876.58
2500		Miscellaneous Deposits		\$232,812.09
2505		Student Property Deposits		\$250,667.16
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		<u>\$2,257,395.06</u>
	019800	Transfer to System		\$172,092.00
	019910	E&G Reserve for Appropriation Lapse		\$0.00
	019911	Unappropriated UB-HEF		\$367,469.00
	019990	Unappropriated Surplus		\$73,391.12
	019991	Unappropriated Heaf - Surplus		\$0.00
				<u>\$612,952.12</u>
3100		F&G Encumbrances		\$19,654,481.39
3100		Balance Available		\$18,499,281.74
3100		HEAF Encumbrances		\$220,305.98
3100		HEAF Balance Available		<u>\$2,203,275.84</u>
		Unexpended Balances		<u>\$40,577,344.95</u>
		Total Liabilities and Fund Balance		<u>\$43,447,692.13</u>
		Functional and General Total	<u>\$43,447,692.13</u>	<u>\$43,447,692.13</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Designated				
		Overrealized Estimated Income	\$4,743,793.85	
		Unrealized GEB Income	-\$575,584.00	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$16,512,811.67	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$1,605,970.44	
1310		Accounts Receivable-Students	\$32,790.10	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivables	-\$28,606.00	
1405		Inventory-Consumable Supplies	\$50,902.70	
1500		Prepaid Expenses	\$0.00	
1505		Deposits	\$0.00	
1822		Due from Part 22	\$0.00	
		Total Assets	<u>\$22,342,078.76</u>	
2100		Accounts Payable		\$7,521.24
2101		Accounts Payable - Manual		\$0.00
2195		Other Payables		\$1,000.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$128,757.11
2750		Deferred Revenue		\$0.00
2763		Rsrv-Deposits		\$0.00
2797		Reserves for Inventory		\$50,902.70
2910		Due to Functional & General		\$0.00
		Total Liabilities		<u>\$188,181.05</u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,724,445.20
	029000	Des UB Bal Reappropriations		\$68,169.19
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Encumbrances Budgeted Designated		\$1,978,250.28
		Encumbrances GEB Designated		\$59,843.02
		Encumbrances Designated Service Accts		\$529,386.09
		Balance Available Budgeted Designated		\$6,773,019.94
		Balance Available GEB Designated		\$1,293,376.65
		Balance Available Designated Service Accts		\$693,420.45
		Unexpended Balances		<u>\$11,327,296.43</u>
3200		Total Liabilities and Fund Balance		<u>\$22,342,078.76</u>
		Total Designated	<u>\$22,342,078.76</u>	<u>\$22,342,078.76</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Auxiliary				
		Unrealized Estimated Income	\$2,482,137.20	
1100		Claim on Cash	\$4,764,238.63	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,818.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$2,324,844.42	
1310		Accounts Receivable-Students	\$890,528.39	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$365,766.30	
1340		Loans Receivable - Students	\$12,758.42	
1350		A/R Returned Checks	\$19,022.25	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivables	-\$91,114.00	
1500		Prepaid Expenses	\$0.00	
1505		Deposits - Receivables	\$161,700.00	
		Total Assets	<u>\$10,960,247.73</u>	
2100		Accounts Payable		\$73,790.94
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$9.50
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$4,122.63
2195		Other Payables		\$0.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$108,475.63
2500		Miscellaneous Deposits		\$100.00
2515		Student Housing Deposits		\$156,751.77
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$343,323.16</u>
		Reserve for Petty Cash		\$0.00
		Transfer to System		\$648,916.24
		Housing Facilities Operation Budget		\$62,721.00
030001		Unappropriated - Auxiliary		\$1,061,106.90
031900		Aux UB Balance Reappropriations		\$2,441.54
033001		Unappropriated - Aux Student Service		\$504,758.82
033900		Student Services UB Bal Reappropriations		\$254,485.26
034005		Res Aux Mkt Value Adjustment		\$0.00
		Total Unappropriated		<u>\$2,534,429.76</u>
		Auxiliary Encumbrances		\$1,648,522.61
		Auxiliary Balance Available		\$4,638,804.36
3300		Unexpended Balances - Auxiliary		<u>\$6,287,326.97</u>
		Student Services Encumbrances		\$658,726.96
		Student Services Balance Available		\$1,136,440.88
3300		Unexpended Balances - Student Services		<u>\$1,795,167.84</u>
		Total Liabilities and Fund Balance		<u>\$10,960,247.73</u>
		Total Auxiliary	<u>\$10,960,247.73</u>	<u>\$10,960,247.73</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Contracts and Grants				
1100		Claim on Cash	\$0.00	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$924,496.45	
1325		Accrued Interest Rec	\$0.00	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Recievables	\$24,900.48	
1395		Other Receivables	\$0.00	
1610		Cash Receipts Clearing	\$0.00	
1800		Due from other State Agencies	\$135,106.91	
1808		Due from Part 08 - TEES	\$0.00	
		Total Assets	<u>\$1,084,503.84</u>	
2100		Accounts Payable		\$13,437.28
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$9,229.86
2195		Other Payables		\$13,500.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2800		Due to Other State Agencies		\$0.00
2899		Due to part 99 - TAMRF		\$0.00
		Total Liabilities		<u>\$36,167.14</u>
3400		Fund Balance		<u>\$1,048,336.70</u>
		Total Liabilities and Fund Balance		<u>\$1,084,503.84</u>
		Total Contracts and Grants	<u>\$1,084,503.84</u>	<u>\$1,084,503.84</u>
Scholarships				
1100		Claim on Cash	\$115,376.89	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1395		Accrued Int Rec	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	<u>\$115,376.89</u>	
3600		Fund Balance		<u>\$115,376.89</u>
		Total Liabilities and Fund Balance		<u>\$115,376.89</u>
		Total Scholarships	<u>\$115,376.89</u>	<u>\$115,376.89</u>
		Total Restricted	<u>\$1,199,880.73</u>	<u>\$1,199,880.73</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Loan Funds				
1100		Claim on Cash	\$1,327,634.14	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,308,065.72	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$13,044.63	
		Total Assets	<u>\$3,121,807.49</u>	
2100		Accounts Payable		\$2,700.00
2125		Student Liabilities - SIMS		\$11,259.80
2135		Payables - Loans		-\$13,775.51
2195		Other Payables		\$1,041.15
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$1,225.44</u>
3700		Fund Balance		<u>\$3,120,582.05</u>
		Total Liabilities and Fund Balance		<u>\$3,121,807.49</u>
		Total Loan Funds	<u>\$3,121,807.49</u>	<u>\$3,121,807.49</u>

Endowment Funds				
1100		Claim on Cash	\$4,000.00	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$833,668.29	
		Total Assets	<u>\$837,668.29</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		<u>\$837,668.29</u>
		Total Liabilities and Fund Balance		<u>\$837,668.29</u>
		Total Endowment Funds	<u>\$837,668.29</u>	<u>\$837,668.29</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Plant Funds				
1100		Claim on Cash	\$10,365,898.55	
1110		Assets Held by SAGO-St	\$0.00	
1195		Balance in State Treasury	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1801		Due from Part 01 - SAGO	\$13,452.00	
		Total Assets	<u>\$10,379,350.55</u>	
2100		Accounts Payable		\$509.68
2101		Accounts Payable - Manual		\$0.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
		Total Liabilities		<u>\$509.68</u>
	083000	Unappropriated - State		\$1,794,647.00
	083100	Unappropriated - Local		\$1,010,612.23
	083105	Res Unexp Plant Mkt Value		\$0.00
	080000	Unexpended Balances - State		\$5,785,172.69
3800	081000	Unexpended Balances - Local		\$1,788,408.95
		Unexpended Fund Balance		<u>\$7,573,581.64</u>
		Total Fund Balances		<u>\$10,378,840.87</u>
		Total Liabilities and Fund Balance		<u>\$10,379,350.55</u>
		Total Plant Funds	<u>\$10,379,350.55</u>	<u>\$10,379,350.55</u>
Investment in Plant				
1700		Land	\$900,253.75	
1705		Buildings	\$71,595,449.26	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,701,157.49	
1715		Infrastructure	\$7,723,523.53	
1730		Equipment	\$19,943,180.99	
1740		Library Books	\$14,895,893.03	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$187,814.66	
1755		Construction in Progress	\$534,860.66	
		Total Assets	<u>\$119,484,133.37</u>	
2600		Bonds Payable		\$0.00
		Total Liabilities		<u>\$0.00</u>
3800		Fund Balance		<u>\$119,484,133.37</u>
		Total Liabilities and Fund Balance		<u>\$119,484,133.37</u>
		Total Investment in Plant	<u>\$119,484,133.37</u>	<u>\$119,484,133.37</u>

**Schedule 2
General Ledger Balances
November 30, 2001**

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Other Agency Funds				
1100		Claim on Cash	\$2,443,580.03	
1110		Assets Held by SAGO-St	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		Invst System Endowment Fund	\$6,304,419.86	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	<u>\$9,069,339.89</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$1,934.10
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		Total Liabilities		<u>\$8,107.94</u>
3940		Fund Balance		<u>\$9,061,231.95</u>
		Total Liabilities and Fund Balance		<u>\$9,069,339.89</u>
		Total Other Agency Funds	<u>\$9,069,339.89</u>	<u>\$9,069,339.89</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Clearing Accounts				
1100		Claim on Cash	-\$1,406.18	
1150		Revolving-Due from State	-\$339.05	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$91,522.91	
1510		Loss to be Amortized	-\$7,520.00	
1600		General Suspense	-\$1,649.54	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$6,497.21	
1615		Cash Disbursements Clearing	\$8,314.41	
1620		Payroll Disbursements Clearing	-\$212,280.59	
1625		SIMS feed Clearing	\$267,414.31	
1802		Due from Part 02 - TAMU	\$0.00	
1804		Due from Part 04- TSU	\$0.00	
1806		Due from Part 06 - TAEX	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
		Total Assets	<u>-\$44,401.76</u>	
2100		Accounts Payable		\$59,032.67
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$142,553.26
2125		Student Liabilities (SIMS)		\$30,919.78
2195		Other Payables		-\$214,504.04
2200		Benefits Payable - Sales		\$125,515.16
2210		Benefits Payable - Payroll		-\$50,732.17
2400		Accrued Payroll		\$624.83
2520		Insurance Deposits		\$2,231.77
		Total Liabilities		<u>\$95,641.26</u>
3000		Fund Balance Clearing		<u>-\$140,043.02</u>
		Total Liabilities and Fund Balance		<u>-\$44,401.76</u>
		Total Clearing	<u>-\$44,401.76</u>	<u>-\$44,401.76</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
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All Funds Summary by Account Control

		Unrealized Estimated Income	\$14,388,419.14	
		Budgeted GEB Income	-\$575,584.00	
1100		Claim on Cash	\$67,188,441.22	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,818.00	
1150		Revolving-Due from State	\$159,364.66	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$7,138,088.15	
		Subtotal Cash	<u>\$88,630,887.17</u>	
1300		Accounts Receivable	\$924,496.45	
1309		Accounts Receivable-Students (SIMS)	\$6,059,697.44	
1310		Accounts Receivable-Students	\$952,665.34	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$366,851.30	
1320		Travel Advances Receivable	\$55,973.94	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,308,065.72	
1340		Loans Receivable - Students	\$12,758.42	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$19,022.25	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$24,900.48	
1395		Other Receivables	\$13,044.63	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$10,085,086.09</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	-\$45,893.49	
1505		Deposits - Receivables	\$161,700.00	
1510		Loss to be Amortized	-\$7,520.00	
		Subtotal Prepaids	<u>\$108,286.51</u>	
1600		General Suspense	-\$1,649.54	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$6,497.21	
1615		Cash Disbursements Clearing	\$8,314.41	
1620		Payroll Disbursements Clearing	-\$212,280.59	
1625		SIMS feed Clearing	\$267,414.31	
		Subtotal Clearing	<u>\$55,301.38</u>	

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
All Funds Summary by Account Control-Continued				
1700		Land	\$900,253.75	
1705		Buildings	\$71,595,449.26	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,701,157.49	
1715		Infrastructure	\$7,723,523.53	
1730		Equipment	\$19,943,180.99	
1740		Library Books	\$14,895,893.03	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$187,814.66	
1755		Construction in Progress	\$534,860.66	
		Subtotal Capital Accounts	<u>\$119,484,133.37</u>	
1800		Due from Other State Agencies	\$135,106.91	
1801		Due from Part 01 - SAGO	\$13,452.00	
1802		Due from Part 02 - TAMU	\$0.00	
1804		Due from Part 04 - TSU	\$0.00	
1806		Due from Part 06 - TAEX	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
1822		Due from Part 22- TAMUT	\$0.00	
1920		Due from Designated	\$0.00	
		Subtotal Due From	<u>\$148,558.91</u>	
		Total Assets	<u>\$218,627,356.18</u>	
2100		Accounts Payable		\$478,702.81
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$142,562.76
2125		Student Liabilities (SIMS)		\$50,497.53
2130		Over-payments on Account Receivable		\$9,229.86
2135		Payables - Loans		-\$13,775.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$4,122.63
2195		Other Payables		-\$701.15
		Subtotal Payables		<u>\$664,368.05</u>
2200		Benefits Payable - Sales		\$125,515.16
2210		Benefits Payable - Payroll		-\$50,732.17
		Subtotal Benefits Payable		<u>\$74,782.99</u>
2400		Accrued Payroll		\$624.83
2410		Accrued Compensable Absences		\$1,316,109.32
		Subtotal Accruals		<u>\$1,316,734.15</u>
2500		Miscellaneous Deposits		\$232,912.09
2505		Student Property Deposits		\$250,667.16
2515		Student Housing Deposits		\$156,751.77
2520		Insurance Deposits		\$2,231.77
		Subtotal Deposits		<u>\$642,562.79</u>
2600		Bonds Payable		<u>\$0.00</u>
2750		Deferred Revenue		<u>\$0.00</u>
2763		Rsrv-Deposits		<u>\$0.00</u>

Schedule 2
General Ledger Balances
November 30, 2001

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
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All Funds Summary by Account Control-Continued

2797	Reserves for Inventory	\$115,102.75
2799	Reserve for Working Capital	\$117,000.00
	Subtotal Reserves	\$232,102.75
2800	Due to Other State Agencies	\$0.00
2899	Due to Part 99 - TAMRF	\$0.00
2910	Due to E&G	\$0.00
	Subtotal Due To	\$0.00
3000	Fund Balance - Clearing	-\$140,043.02
3100	Fund Balance - Functional & General	\$38,227,154.25
3100	Fund Balance - Functional & General - HEAF	\$2,791,050.82
3200	Fund Balance - Designated	\$19,983,456.71
3300	Fund Balance - Auxiliary	\$9,968,008.33
3400	Fund Balance - Restricted Ledger 4	\$1,048,336.70
3600	Fund Balance - Restricted Ledger 6	\$115,376.89
3700	Fund Balance - Loans	\$3,120,582.05
3740	Fund Balance - Endowments	\$837,668.29
3800	Fund Balance - Plant	\$129,862,974.24
3940	Fund Balance - Agency	\$9,061,231.95
	Subtotal Fund Balances	\$214,875,797.21
	Transfer to System	\$821,008.24
	Total All Funds	\$218,627,356.18